



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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ബുധൻ

Thiruvananthapuram,
Wednesday

2024 ഒക്ടോബർ 30
30th October 2024

1200 തുലാം 14
14th Thulam 1200

1946 കാർത്തികം 8
8th Karthika 1946

നമ്പർ
No.

3473

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.154/2024/TD.

Dated, Thiruvananthapuram, 30th October, 2024

14th Thulam, 1200.

S. R. O. No. 997/2024

In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification issued under G.O. (P) No. 68/2021/TAXES dated 7th September, 2021 and published as



S.R.O. No. 666/2021 in the Kerala Gazette Extraordinary No. 2612 dated 7th September, 2021, except as respects things done or omitted to be done before such supersession, the Government of Kerala, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of state tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall come into force on the 1st day of November, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Based on recommendations of the Goods and Services Tax Council, the Government of Kerala have decided to provide a waiver of the late fee for the belated filing of NIL FORM GSTR-7.

The notification is intended to achieve the above object.

